Charity registration number: SC033816

ISLAY BAPTIST CHURCH
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

R Books Limited

Islay Baptist Church
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Islay Baptist Church
Trustees' Report For The Year Ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023.

Objectives and Activities

Aims and Objectives

The principal objectives of the Church are to:

- Promote the preaching of the Lord Jesus Christ as our Lord and Saviour.
- Support the Community in all spiritual matters.
- Give Moral and emotional support to the Community.
- Encourage children to achieve personal development through an annual award or gift for children.
- Promote goodwill within the island through interaction with visitors from other areas.

The principal activities of the Church are to:

- Provide a weekly Sunday Service in Port Ellen and Bowmore.
- Provide Tuesday (Port Ellen) and Wednesday (Bowmore) Bible Study and prayer meetings.
- Provide a weekly café space for teenagers where we can support them with a wide range of issues.
- Numerous other activities and meetings throughout the year, some of which are jointly organised with other churches on the island.

Achievements and Performance

Main Achievements

The principal objectives of the church have been met in the current year. Some of the ways in which this has been achieved are listed below:

- Worship services were held each Sunday in both Bowmore and Port Ellen.
- There were meetings for Prayer and Bible Study held during each week in both Bowmore and Port Ellen.
- A bi-monthly worship service was held in Gortanvogie Residential Care Home for the residents there.
- The minister led fortnightly school assemblies in Bowmore, Port Ellen and Port Charlotte Primary Schools.
- The church facilitated a Summer Beach Club.
- The church held a weekly Teen Café through which up to 15 teenagers were supported with a wide range of issues.
- The church at Bowmore was made available to a number of organisations to hold meetings and to provide services to their clients. This includes the Islay Credit Union and the Islay Gaelic Choir.
- The services of the minister were made available to the community. Amongst other things he visited many housebound, bereaved and ill people to provide support and help as necessary. He is also is on the committee for the Community Minibus and the Islay Foodbank.
- The church sponsored the Macallum Trophy at Islay High School. This award, in memory of a former minister of Bowmore Baptist Church, is presented to a pupil, chosen by the school, who has made a positive impact on the local community.

Financial Review

Financial Position

The charity realised a deficit of £9,606 {2022 : £1,143) in the financial year. Total funds at the end of the year were £36,975 (2022 £46,581) of which £613 (2022 : £613) are restricted and £36,362 (2022 : £45,968) are unrestricted. The restricted funds balance relates to donations still to be paid out to the Malawi Mission adopted by the Church.

Principal Funding

The principal funding source for the charity is from donations, offerings and gift aid claimed.

Investment Policy

The Trustees have considered the most appropriate policy for investing funds and have found that short to medium term investment of funds should be held in current and deposit bank accounts.

Reserves Policy

The organisation holds reserves of £36,362 for the furtherance of their objectives and to ensure there are funds to cover any repairs to either churches or the Manse.
Additionally, the Trustees wish to ensure that reserves are held to cover the salary of the minister for a period yet to be determined.

Main Objectives for Next Year

As a church we are committed to supporting the practical, emotional, and spiritual needs of both congregation and community members alike. We will continue to keep in contact with those who are lonely and offer prayer. We will look for new ways to use our buildings to support local community groups. We will seek to work in partnership with the Church of Scotland to make our joint outreach activities more effective.

Structure, Governance and Management

Governing Document

The organisation was set up in 2002 and is governed by a constitution. The Trustees are responsible for carrying out the aims of the Church and managing the day to day running.

Trustee Selection Methods

New Trustees are nominated by the existing Trustees and are approved by all members of the Islay Baptist Church. Most new trustees are familiar with the practical work of the charity, by living within the local community. The Trustees are also the Deacons' Court.

Reference and Administrative Details

Trustees

Andrew Burnham
Anne Heads
Mary MacAulay
Rae Woodrow - Treasurer
Peter Davis (appointed 01/03/2023)
Riona McNulty (appointed 01/03/2023)

Charity Number

SC033816

Principal Address

Cedar House
Birch Drive
Bowmore
Isle of Islay
PA43 7JA

Independent Examiner

RhiannonBlades FCCA CTA
R Books Limited
ACCA CTA
Tigh Nan Sgothan
Kildalton
Isle of Islay
PA42 7EF

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A.B.Burnham

Andrew Burnham

Trustee
14/09/2026

Islay Baptist Church
Independent Examiner's Report to the Trustees of Islay Baptist Church
For The Year Ended 31 December 2023

I report to the trustees on my examination of the accounts of Islay Baptist Church (the Trust) for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement - matter of concern identified

I have completed my examination and have identified the following matters of concern:

The accounts delivered to OSCR for the year ended 31 December 2022 appear to incorrectly show a break down of income and expenditure for the year ended 31 December 2021, and does not include a breadown of the reuslts for the year ended 31 December 2022.

As a result, we are unable to show a detailed set of comparitive figures in the accounts for the year ended 31 December 2023. We are however satisfied that there is no material misstatement of values in the statement of balances as at 1 January 2023.

In the course of my examination, no other matters have come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

RhiannonBlades FCCA CTA

15/09/2026
Tigh Nan Sgothan
Kildalton
Isle of Islay
PA42 7EF

Islay Baptist Church
Statement of Financial Activities
For The Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	42,802	-	42,802	40,785
Other trading activities	4	854	-	854	1,508
Investments	5	518	-	518	93
		44,174	-	44,174	42,386
EXPENDITURE ON:					
Raising funds	6	(2,448)	-	(2,448)	-
Charitable activities:	6				
Charitable activities		(51,332)	-	(51,332)	(598)
Other		-	-	-	(42,931)
		(53,780)	-	(53,780)	(43,529)
NET EXPENDITURE		(9,606)	-	(9,606)	(1,143)
NET MOVEMENT IN FUNDS		(9,606)	-	(9,606)	(1,143)
RECONCILIATION OF FUNDS:					
Total funds brought forward		45,968	613	46,581	47,724
TOTAL FUNDS CARRIED FORWARD	12	36,362	613	36,975	46,581

The notes on pages 8 to 11 form part of these financial statements.

Islay Baptist Church
Comparative Statement of Financial Activities
For The Year Ended 31 December 2023

	Notes	Unrestricted funds	Restricted funds	2022 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	40,785	-	40,785
Other trading activities	4	1,508	-	1,508
Investments	5	93	-	93
		42,386	-	42,386
EXPENDITURE ON:				
Charitable activities:	6			
Charitable activities		(598)	-	(598)
Other		(42,931)	-	(42,931)
		(43,529)	-	(43,529)
NET EXPENDITURE		(1,143)	-	(1,143)
NET MOVEMENT IN FUNDS		(1,143)	-	(1,143)
RECONCILIATION OF FUNDS:				
Total funds brought forward		47,111	613	47,724
TOTAL FUNDS CARRIED FORWARD	12	45,968	613	46,581

The notes on pages 8 to 11 form part of these financial statements.

Islay Baptist Church
Statement of Financial Position
As At 31 December 2023

	Notes	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		36,362	613	36,975	46,581
		36,362	613	36,975	46,581
NET CURRENT ASSETS (LIABILITIES)		36,362	613	36,975	46,581
TOTAL ASSETS LESS CURRENT LIABILITIES		36,362	613	36,975	46,581
NET ASSETS		36,362	613	36,975	46,581
FUNDS OF THE CHARITY					
Restricted Funds				613	613
Unrestricted Funds				36,362	45,968
TOTAL FUNDS	**12**			36,975	46,581

On behalf of the board

R Woodrow

Rae Woodrow

Trustee
14/09/2026

The notes on pages 8 to 11 form part of these financial statements.

1. General Information

Islay Baptist Church is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC033816. The principal address is Cedar House, Birch Drive, Bowmore, Isle of Islay, PA43 7JA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2023 Unrestricted funds	2022 Total funds
	£	£
Donations and gifts	7,062	7,719
Gift aid	35,740	33,066
	42,802	40,785

4. Income from Other Trading Activities

	2023 Unrestricted funds	2022 Total funds
	£	£
Income from other trading activities	-	824
Fundraising events	854	684
	854	1,508

5. Investment Income

	2023 Unrestricted funds	2022 Total funds
	£	£
Bank interest receivable	518	93

6. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 7)	2023 Total
	£	£	£
Raising funds	2,448	-	2,448
Charitable activities	713	50,619	51,332
	3,161	50,619	53,780

	2022 Support costs (see note 7)
	£
Charitable activities	598

7. **Support Costs**

	2023 Charitable activities
	£
Employee costs	24,709
Premises expenses	9,665
General administration	16,145
Governance costs	100
	50,619

	2022 Charitable activities
	£
General administration	598

8. **Independent Examiner's Remuneration**

	2023	2022
	£	£
Independent examination of the financial statements	100	-

9. **Staff Costs**

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	18,781	-
Other pension costs	5,718	-
	24,499	-

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. **Average Number of Employees**

Average number of employees during the year was: 1 (2022: 1)

11. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £5,718 (2022: £0).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

12. **Movement in Funds**

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	45,968	44,174	(53,780)	36,362
Restricted funds				
Restricted Funds	613	-	-	613
Total funds	46,581	44,174	(53,780)	36,975

	As at 1 January 2022	Income	Expenditure	As at 31 December 2022
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	47,111	42,386	(43,529)	45,968
Restricted funds				
Restricted Funds	613	-	-	613
Total funds	47,724	42,386	(43,529)	46,581

13. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2023	2022
	£	£
Other Expenses	5,132	-

14. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Islay Baptist Church
Detailed Statement of Financial Activities
For The Year Ended 31 December 2023

	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	5,437	7,719
Donations from organisations	1,625	-
Gift aid	35,740	33,066
	42,802	40,785
Other trading activities		
Income from other trading activities	-	824
Fundraising events	854	684
	854	1,508
Investments		
Bank interest receivable	518	93
	518	93
	44,174	42,386
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(2,448)	-
	(2,448)	-
Charitable Activities:		
Charitable activities		
Consultancy fees	(150)	-
Replacement equipment	(563)	-
Wages and salaries	(18,781)	-
Employers pensions - defined contributions scheme	(5,718)	-
Travel expenses	(210)	-
Rates	(1,761)	-
Light and heat	(7,904)	-
Repairs, renewals and maintenance	(9,567)	-
Insurance	(2,218)	-
Advertising and marketing costs	(287)	-
Publications	(221)	-
Training seminars and workshops	(40)	-
Accountancy fees	(646)	-
Subscriptions	(742)	-
Charitable donations	(1,110)	(598)
Sundry expenses	(1,314)	-
Independent examiner's fees	(100)	-
	(51,332)	(598)

...CONTINUED

Other		
Other expenditure type A	-	(42,931)
	-	(42,931)
	(53,780)	(43,529)
NET EXPENDITURE	(9,606)	(1,143)